- porations affected by this section shall be divided as provided in section four thousand one hundred thirty-seven (4137)."
- SEC. 2. This act being deemed of immediate importance shall be in force and effect from and after its publication in the Plain Talk,
- a newspaper published at Des Moines, Iowa, and in the Pocahontas
 Democrat, a newspaper published at Pocahontas, Iowa.

House File No. 152. Approved March 23, A. D. 1929.

I hereby certify that the foregoing act was published in the Plain Talk April 4, 1929, and the Pocahontas Democrat April 4, 1929.

Ed. M. Smith, Secretary of State.

CHAPTER 103

SCHOOLS. STATEMENT OF RECEIPTS AND EXPENDITURES

AN ACT to repeal the law as it appears in section forty-two hundred thirty-nine-a2 (4239-a2) of the code, 1927, relating to statement by school boards of receipts and expenditures.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section forty-two hundred thirty-nine-a2 (4239-22) of the code, 1927, be and the same is hereby repealed.

House File No. 87. Approved February 13, A. D. 1929.

CHAPTER 104

SCHOOLS. SETTLEMENT BY TREASURER

AN ACT to amend the law as it appears in section forty-two hundred forty (4240) of the code, 1927, relating to the annual settlement by school treasurers.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That section forty-two hundred forty (4240) of the code, 1927, be and the same is hereby amended by inserting immediately after the "period" following the word "it" in line ten (10) the following:
- "The treasurer at the time of such settlement shall furnish the board with a sworn statement from each depository showing the balance then on deposit in such depository."
- SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Wapello Republican, a newspaper published at Wapello, Iowa, and in the Oak-

4 ville Sentinel, a newspaper published at Oakville, Iowa.

House File No. 71. Approved February 19, A. D. 1929.

I hereby certify that the foregoing act was published in the Wapello Republican February 28, 1929, and the Oakville Sentinel February 28, 1929.

ED. M. SMITH, Secretary of State.